

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 07/12/2007.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) _____

Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Tax Lien	\$22,962.02	05/09/2003 05/31/2003	11/03/2003 County Recorder Martinez, CA	State of California Franchise Tax Board, Sacramento, Ca	05/01/2007
Tax Lien	\$8,390.81	06/11/2004	11/20/2006 County recorder Martinez, CA	State of California Franchise Tax Board, Sacramento, CA 95812	05/01/2007
Tax Lien	\$5,479.65	05/27/2005	11/20/2006 County Recorder Martinez, Ca	State Of California Franchise Tax Board, Sacramento Ca 95812	05/01/2007
Notice of Federal Tax Lien	\$3,614,820.25	12/12/2005	02/01/2006 County Recorder Martinez, CA	Internal Revenue Service	04/27/2007
Judgment Lien	\$54,887.00	08/16/2006	11/16/2006 County Recorder Martinez, CA	Kenneth N Rivera, PO Box 217, Walnut Creek, CA 94597	04/27/2007
Tax Lien	\$11,053.33	02/22/2006 06/05/2006	11/20/2006 County Recorder Martinez, CA	State of California Franchise Tax Board, Sacramento, CA 95812	05/01/2007

Name	Hallie Lipscomb	Signature	Date 07/12/2007
Title	Property Appraisal Liquidation Spec		